

**OFFICE OF INDEPENDENT BUDGET ANALYST
CITY OF SAN DIEGO
M E M O R A N D U M**

DATE: August 2, 2007

TO: Members of the Charter Review Committee

FROM: Andrea Tevlin, Independent Budget Analyst

SUBJECT: Office of Independent Budget Analyst

On Monday, August 6, 2007 the Interim Strong Mayor Sub-Committee will be discussing the role of the Independent Budget Analyst. The Office of Independent Budget Analyst was created on January 1, 2006, concurrent with the transition to the Strong Mayor form of government, which was approved by voters on November 6, 2004. The establishment and role of the Office of Independent Budget Analyst is governed by City Charter and Municipal Code.

For your reference and in order to facilitate Monday's discussion, I have provided the City Charter and Municipal Code sections that pertain to the Office of Independent Budget Analyst, as well as several other backup documents.

Andrea Tevlin

Attachments: 1. Office of IBA's Mission Statement
 2. San Diego City Charter Section 270
 3. San Diego Municipal Code Article 2, Division 3
 4. Office of IBA's FY 2008 Budget
 5. IBA Significant Accomplishments, January 2006 – June 2007
 6. List of IBA Reports released in calendar year 2007

cc: Honorable Council President
 City Council Members

Attachment 1

THE CITY OF SAN DIEGO



Business City Hall Community Departments Information Leisure Services A-Z Visiting

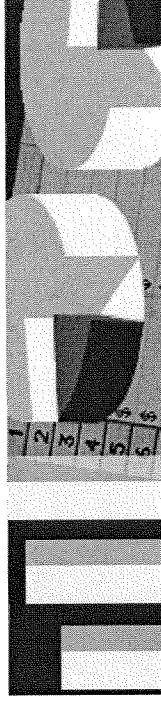
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OFFICE OF INDEPENDENT BUDGET ANALYST (IBA)

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Office of Independent Budget Analyst (IBA)



Our Mission Statement

"To provide clear, objective and unbiased analysis and advice to the City Council regarding all legislative items bearing financial and policy impacts to the City of San Diego."

The voters of the City of San Diego approved Proposition F, thereby adding Article XV to the City Charter, whereby Section 270(f) provides that the City Council shall have the right to establish an Office of Independent Budget Analyst and to determine the powers of the Office of Independent Budget Analyst and its manager by ordinance.

- [Organization Chart](#) (PDF: 19K)
- Information about the City Budget is available at the Financial Management [Budget Information](#) web page.
- [View Office of IBA Reports](#)
- [View Office of IBA Memoranda](#)

The function of this office is explained within the: San Diego Municipal Code (PDF), Section 22.2301, Office of Independent Budget Analyst

There is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions. (Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)

The IBA Team

Andrea Tevlin, Independent Budget Analyst
 Judith Stone, Executive Assistant
 Penni Takade, Deputy Director
 Lisa Celaya, Fiscal & Policy Analyst
 Elaine DuVal, Fiscal & Policy Analyst
 Tom Haynes, Fiscal & Policy Analyst
 Jeff Kawar, Fiscal & Policy Analyst
 Jeffrey Sturak, Fiscal & Policy Analyst
 Lauren Beresford, Research Analyst
 Genevieve Crumbie, Intern

- (i) During the period of time when an appointment or election is pending to fill a vacancy in the Office of Mayor, the presiding officer of the Council shall be vested with the authority to supervise the staff remaining employed in the Office of the Mayor, to direct and exercise control over the City Manager in managing the affairs of the City under the purview of the Mayor and to exercise other power and authority vested in the Office of the Mayor when the exercise of such power and authority is required by law. This limited authority would include circumstances where the expeditious approval of a legislative action is necessary to meet a legal requirement imposed by a court or another governmental agency. Such limited authority would not include the exercise of the power of veto or any other discretionary privilege which is enjoyed by a person appointed or elected to the Office of Mayor. The presiding officer, while acting under this section pending the filling of a mayoral vacancy, shall not lose his or her rights as a member of the Council.
- (j) For purposes of this section, a vacancy may result from death, resignation, or recall. If a vacancy occurs by reason of a resignation, the date of the vacancy will be the date specified in the written letter of resignation or, if there is no date certain specified in the letter, upon the date of receipt of the letter by the City Clerk.

(Added by vote on 11-02-2004; effective 01-01-2006.)

Section 270: The Council

- (a) The Council shall be composed of eight councilmembers elected by district, and shall be the legislative body of the City.
- (b) Each councilmember shall have the right to vote upon all questions before the Council.
- (c) No resolution, ordinance, or other action of the Council shall be passed or become effective without receiving the affirmative vote of five members of the Council, unless a greater number is otherwise required by the Charter or other superseding law. All substantive actions of the Council shall be passed by adoption of an ordinance or resolution.
- (d) The Council shall have the right to determine its own rules and order of business as provided for in Charter section 14, including a process for the selection of a presiding officer who shall have responsibility for chairing meetings of the Council and managing the docket process. Any such rules shall provide a process for the Mayor and independent department heads to propose matters for consideration by the Council in open session and a process for the City Attorney, Mayor, and Presiding Officer to coordinate the docketing of matters for consideration by the Council in any closed session of the Council.

- (e) The Council shall have the right to establish committees of the Council and to establish advisory boards and citizen committees as provided for in Charter section 43.
 - (f) The Council shall have the right to establish an Office of Independent Budget Analyst to be managed and controlled by the Independent Budget Analyst. The Council shall appoint this independent officer who shall serve at the pleasure of the Council and may be removed from Office by the Council at any time. The Council shall determine the powers of this Office and its manager by ordinance.
 - (g) No member of the Council shall directly or indirectly by suggestion or otherwise attempt to influence or coerce the City Manager or other officer appointed or confirmed by the Council in the making of any appointment to, or removal from, any City office or employment, or the purchase of any supplies, or discuss directly or indirectly with any candidate for City Manager the matter of appointments to City Offices or employment, or attempt to exact any promises from such candidate relative to any such appointments.
 - (h) Except for the purpose of inquiry or communications in furtherance of implementing policies and decisions approved by resolution or ordinance of the Council, individual members of Council shall deal with the administrative service for which the Mayor is responsible only through the Mayor, the City Manager, or the Mayor's designees.
 - (i) Any City official or department head in the administrative service may be summoned to appear before the Council or any committee of the Council to provide information or answer any question.
- (Added by vote on 11-02-2004; effective 01-01-2006.)

Section 275: Introduction and Passage of Ordinances and Resolutions

- (a) Ordinances shall be introduced in the Council only in written form. An alteration necessary only to correct a typographical or clerical error or omission may be performed by the City Clerk with the written approval and concurrence of the City Attorney, so long as the alteration does not materially or substantially alter the contents, requirements, rights, responsibilities, conditions, or prescriptions contained in the original text of the ordinance. A typographical or clerical error shall include, but is not limited to, incorrect spelling, grammar, numbering, punctuation, transposed words or numbers, and duplicate words or numbers.
- (b) All ordinances except annual appropriation ordinances and ordinances codifying or rearranging existing ordinances, shall be confined to one subject, and the subject or subjects of all ordinances shall be clearly expressed in the title.
- (c) The following ordinances may be passed by the Council on the day of their introduction: ordinances making the annual tax levy; the annual appropriation

Article 2: Administrative Code**Division 23: Office of Independent Budget Analyst***(Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)***§ 22.2301 Office of Independent Budget Analyst**

There is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions.

*(Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)***§ 22.2302 Independent Budget Analyst**

- (a) The Independent Budget Analyst is the administrative head of the department and shall be appointed by majority vote of the City Council.
- (b) The City Council may remove the Independent Budget Analyst from office by a majority vote of the members of the City Council at any time, with or without cause.
- (c) The Independent Budget Analyst shall be the appointing authority of all City personnel authorized in the department through the normal annual budget and appropriation process of the City.

*(Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)***§ 22.2303 Qualifications of the Independent Budget Analyst**

Appointees serving as Independent Budget Analyst shall have the professional qualifications of a college degree in finance, economics, business, or other relevant field of study or a relevant professional certification. In addition, such appointees shall have experience in the area of municipal finance or substantially similar equivalent experience. No person shall be eligible to serve as the Independent Budget Analyst or a member of the staff of the Independent Budget Analyst who, during the previous eight years, has served on the staff of a City of San Diego Mayor or City Councilmember, or has been a registered lobbyist with the City of San Diego.

*(Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)***§ 22.2304 Duties of the Independent Budget Analyst**

The duties of the Independent Budget Analyst shall include:

- (a) providing a formal, comprehensive review and analysis of the Mayor's proposed annual budget;

- (b) gathering, organizing, and analyzing data and information relative to budgetary issues;
 - (c) providing comparative studies of other cities as they relate to municipal finance;
 - (d) engaging in fiscal forecasting and planning, including developing means of financing long-range capital improvement programs;
 - (e) analyzing the City's past, current, and proposed revenues and expenditures;
 - (f) reviewing existing and potential tax revenues;
 - (g) analyzing federal, state, and local programs to determine sources of funding and appropriate expenditure options;
 - (h) reviewing the economic effects of proposed legislation;
 - (i) constructing economic models and indices as directed by the City Council;
 - (j) preparing fiscal and economic project analysis as directed by the City Council;
 - (k) providing policy research and analysis on proposed legislation;
 - (l) preparing such other reports relating to budgetary and legislative policy concerns as directed by the City Council; and
 - (m) making recommendations to the City Council in connection with the analysis studies, and reports described herein.
- (Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)

§ 22.2305 Budget

The City Council shall appropriate a reasonable budget for the Office of Independent Budget Analyst.

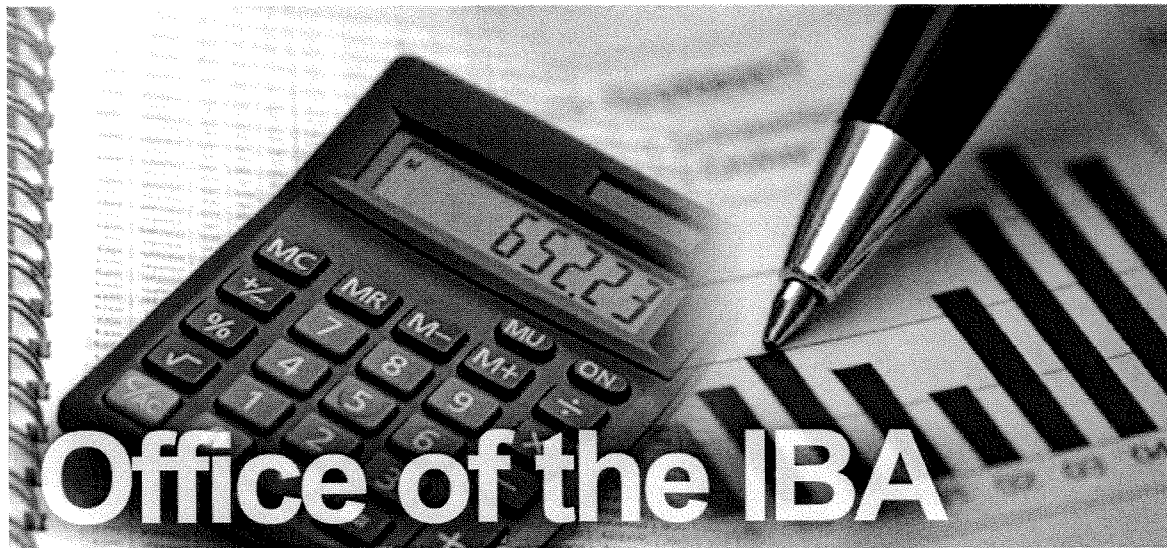
(Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)

§ 22.2306 Conflict of Interest Code

A conflict of interest code shall be adopted for the Independent Budget Analyst and staff of the Independent Budget Analyst, subject to City Council approval. The Independent Budget Analyst and members of the staff of the Independent Budget Analyst shall be required to complete and file statements of economic interests in accordance with the conflict of interest code.

(Added 10-31-2005 by O-19431 N.S.; effective 01-01-2006)

Office of the IBA



Mission Statement

To provide clear, objective and unbiased analysis and advice to the City Council regarding all legislative items bearing financial and policy impacts to the City of San Diego.

Department Description

The voters of the City of San Diego approved Proposition F, thereby adding Article XV to the City Charter, whereby Section 270(f) provides that the City Council shall have the right to establish an Office of Independent Budget Analyst and to determine the powers of the Office of Independent Budget Analyst (IBA) and its manager by ordinance.

The function of this office is explained within the San Diego Municipal Code Section 22.2301, Office of Independent Budget Analyst, which states "There is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions."

The IBA strives to implement "good government", to ensure the public's access to information and ability to participate in the decision-making process, and to add value by providing supplemental information to further educate decision-makers and the public, all of whom may be affected by the outcome. The IBA has made significant contributions to shaping important policy discussions due to its detailed research, analysis and outreach to authoritative resources, and preparation of well-developed recommendations.

Service Efforts and Accomplishments

In the first month of establishment, the Independent Budget Analyst (IBA) developed the first budget review process for City Council in the City's new form of government. This process included a budget development and public input process for Fiscal Year 2007; new steps were incorporated in the process as a result of the Strong Mayor form of government; and provided substantial opportunity for public input on the Proposed Budget prior to its adoption. In addition, the IBA developed a comprehensive report in response to the Fiscal Year 2007 Proposed Budget, including numerous recommendations for strengthening the City's financial policies and budgetary practices and improving budget information to the public.

Office of the IBA

Service Efforts and Accomplishments

In Fiscal Year 2007, the IBA initiated the first ever City Council Strategic Visioning Process for Budget Prioritization and Fiscal Year 2008 Budget development. A strategic budget prioritization process helps participants to define their perspectives and quickly identify where there may be agreement or disagreement on budgetary priorities. On January 17, 2007, the City Council participated in a Strategic Budget Prioritization Process to evaluate Council members' perspectives, in the aggregate, on key City services, critical issues and possible budget solutions. The strategic assessment of City services allowed Council members to rate the long-term importance and current performance of key General Fund services. The results were provided to the Mayor for his reference in developing the Fiscal Year 2008 Proposed Budget.

The IBA has successfully advocated for service level information to be provided in the budget process and budget documents. The City Council approved the IBA's proposal and the Mayor supported the resolution of the City Council, indicating this information will be provided in the Fiscal Year 2008 Proposed Budget if reductions to City services and programs are recommended in order to balance the budget. The IBA has requested the expected impacts to those services and programs be described in sufficient detail to allow the City Council and members of the public to understand how services and programs may change in the year ahead. Service levels, also known as performance measures, identify for the residents the programs, service delivery, activities that will be performed based on a specified level of funding provided in the annual budget.

As the City implements financial reforms, the IBA has strongly advocated for an independent Audit Committee and an independent Auditor as recommended by numerous reputable advisory organizations, best practices across the country, and the California Government Code. Also, the IBA has performed extensive research and provided industry's specific recommendations on these subjects to the Council. On December 6, 2006, the City Council unanimously approved the creation of the City's first independent Audit Committee of Council to be comprised of three City Council members. The IBA will continue to be instrumental in advocating for changes to the City Charter that provide for true City Auditor independence.

In Fiscal Year 2007, the IBA developed a proposal for the first City Council systematic financial training program. The adopted financial training program is intended to provide current and future Councilmembers with multiple sources of relevant information on the important areas of government finance. The program is a nationwide pioneer in providing ongoing technical training and education to elected officials.

Department Summary

Office of the IBA				
	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 PROPOSED	FY 2007-2008 CHANGE
Positions	0.00	0.00	9.00	9.00
Personnel Expense	\$ -	\$ -	\$ 1,292,497	\$ 1,292,497
Non-Personnel Expense	\$ -	\$ -	\$ 38,423	\$ 38,423
TOTAL	\$ -	\$ -	\$ 1,330,920	\$ 1,330,920

Office of the IBA

Department Staffing

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 PROPOSED
GENERAL FUND			
Office of the IBA			
IBA Admin	0.00	0.00	9.00
Total	0.00	0.00	9.00

Department Expenditures

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 PROPOSED
GENERAL FUND			
Office of the IBA			
IBA Admin	\$ -	\$ -	\$ 1,330,920
Total	\$ -	\$ -	\$ 1,330,920

Significant Budget Adjustments

GENERAL FUND

Office of the IBA	Positions	Cost	Revenue
Salary and Benefit Adjustments	0.00 \$	12,555 \$	0
Adjustments to reflect the annualization of the Fiscal Year 2007 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation.			
Office of the Independent Budget Analyst Transfer	9.00 \$	1,261,029 \$	0
Transfer of 1.00 Department Director and 8.00 Council Representative IIs and associated non-personnel expense from the Council Administration Department.			
Position Swap	0.00 \$	53,213 \$	0
A position swap of 1.00 Program Manager for 1.00 Assistant Deputy Chief, and 6.00 Council Representative IIs for 6.00 Budget Legislative Analyst Is to accurately reflect the positions within the Department.			
Support for Information Technology	0.00 \$	4,123 \$	0
Funding is allocated according to a zero-based annual review of information technology funding requirements and priority analyses.			

Office of the IBA

Expenditures by Category

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 PROPOSED
PERSONNEL			
Salaries & Wages	\$ -	\$ -	\$ 878,404
Fringe Benefits	\$ -	\$ -	\$ 414,093
SUBTOTAL PERSONNEL	\$ -	\$ -	\$ 1,292,497
NON-PERSONNEL			
Supplies & Services	\$ -	\$ -	\$ 28,000
Information Technology	\$ -	\$ -	\$ 4,073
Energy/Utilities	\$ -	\$ -	\$ 6,350
SUBTOTAL NON-PERSONNEL	\$ -	\$ -	\$ 38,423
TOTAL	\$ -	\$ -	\$ 1,330,920

Salary Schedule

GENERAL FUND

Office of the IBA

<i>Class</i>	<i>Position Title</i>	<i>FY 2007 Positions</i>	<i>FY 2008 Positions</i>	<i>Salary</i>	<i>Total</i>
2132	Department Director	0.00	1.00	\$ 179,999	\$ 179,999
2143	Budget Legislative Analyst I	0.00	6.00	\$ 84,761	\$ 508,566
2212	Council Representative II	0.00	1.00	\$ 84,820	\$ 84,820
2214	Deputy Director	0.00	1.00	\$ 105,019	\$ 105,019
	Total	0.00	9.00		\$ 878,404
OFFICE OF THE IBA TOTAL		0.00	9.00		\$ 878,404

IBA ACCOMPLISHMENTS
JANUARY 2006 – JUNE 2007

- **Developed first-time budget process for new form of government.** Proposed a budget development and public input process for Fiscal Years 2007 and 2008 that met legal requirements of the City Charter; incorporated new steps in the process as a result of the Strong Mayor form of Government; and provided substantial opportunity for public input on the proposed budget prior to its adoption.
- **Recommended thoughtful approach to development of first annual budget under new form of government, and greatly assisted with efforts for City budget to reflect true and accurate costs, and realistic budget expectations.** The Independent Budget Analyst (IBA) proposed, and the City Council unanimously endorsed, recommending a “time out” approach to the Mayor for the Fiscal Year 2007 Budget in order to allow the organization to focus on fixing the (budget) problems of the past; implement improved budget procedures and policies; take the budget apart and rebuild it to as accurate of an expenditure plan as possible; and, for now, set aside expectations for new or enhanced programs, new services or improved service levels or even restoration of cuts made in the past.
- **Significant IBA General Fund budget recommendations and enhancements for Fiscal Year 2007 included:**
 - Removal of \$374 million in proposed Pension Obligation Bonds
 - Inclusion of \$9.3 million in employee offset savings due to tobacco settlement revenue securitization
 - Addition of \$7.2 million to Unallocated Reserve
 - \$2.0 million reduction to Police Department’s vacancy factor to return 30 additional police officers to the street
 - Civilianization of appropriate sworn positions in order to put more officers back on the street

All recommendations were approved by Council and endorsed by the Mayor.

- **Issued well-received comprehensive reports on City’s Pension System.** After significant proactive research and in-depth review, the IBA issued two reports to the public regarding the City’s retirement system. The first catalogued steps the City must take immediately due to outstanding legal and contractual obligations. The second report is an educational document, exploring alternate retirement systems and plans that may meet the City’s goal to recruit and retain highly-skilled workers in a fiscally prudent manner.
- **Initiated first-time City Council Strategic Budget Prioritization Process for Fiscal Year 2008 budget development.** In the Independent Budget Analyst’s April 28, 2006 report on the “Mayor’s Proposed Fiscal Year 2007 Budget,” the IBA suggested that the City Council undergo a visioning process to discuss future City budget priorities and provide guidance to the Mayor and the City organization in advance of the Fiscal Year 2008 Budget Development Process. This process took place on January 17, 2007.

- **In response to the Kroll Report, we successfully advocated for true independence of the newly formed City Council Audit Committee and increased independence of the City's Internal Auditor.** Assisted with implementation of the new City Council Audit Committee including drafting of the original Committee Charter and Statement of Operating Principles and processes for review of the City's CAFR.
- **Developed City Council annual financial training program.** On December 6, 2006, the City Council approved a comprehensive financial training program developed by the IBA. The adopted financial training program is intended to provide current and future Council members with multiple sources of relevant information on the important areas of government finance. Two training sessions have been held to date and a third is planned for September 2007.
- **Issued series of reports to critically review and analyze the Mayor's Five Year Financial Outlook.** The IBA issued three reports on the Mayor's Financial Outlook. IBA Report 07-6 (Part I) examined the General Fund revenues and expenditures. IBA Report 07-12 (Part II) examined the Mayor's eight significant areas, and IBA Report 07-21 (Part III) provided a review of the Mayor's corrective actions to address the projected shortfalls over the next five years.
- **Initiated legislative proposals to address issues of budget authority between the Executive and Legislative branches relative to budget execution and the maintenance of service levels throughout the fiscal year.** A "Statement of Budgetary Principles" was developed by the IBA working with the City Attorney's Office and the Mayor's Office that resulted in a consensus document for FY 2008 budget execution. This proposal was adopted by Council on July 23.
- **As ad hoc member of the Charter Review Commission our office has advocated for Charter changes that provide for increased auditor independence from management and establishment of an independent audit committee as well as other legislative protections.** We are providing staff support to the full committee as well as the three subcommittees, providing extensive research to back-up IBA recommendations and attending all meetings and public hearings.
- **Undertook a comprehensive review and evaluation of the Mayor's Proposed 2008 Budget and published Preliminary (07-46) and Final (07-60) Reports containing 22 budgetary changes, 12 technical changes and 33 policy recommendations.** All recommendations were approved by the City Council and endorsed by the Mayor.
- **Since our formation, the IBA has published 140 reports on a wide-range of policy/ fiscal matters either proactively or in response to legislative and fiscal proposals before Council committees and full Council.** Attached is the IBA Report log for calendar year 2007.

REPORT NO.	SUBJECT	DATE	INITIALS
IBA 07-1	Long Term Waste Management Options (LWMO) Strategic Plan	1/4/07	AT
IBA 07-2	Amending the Permanent Rules of Council to Establish an Audit Committee	1/4/07	AT
IBA 07-3	Proposition 218 Notification of Proposed Water and Sewer Rate Adjustments	1/5/07	TH
IBA 07-4	Authorization of Contract for Independent Oversight Monitoring Service	1/5/07	PT
IBA 07-5	City Council Strategic Budget Prioritization Process	1/10/07	JK/ALL
IBA 07-6	Review of Mayor's 5-Yr Financial Outlook Fiscal Year 2008-2012, Part I. Baseline General fund Revenues and Expenditures	1/12/07	AM/TH
IBA 07-7	Refunding of the Ballpark Bonds	1/12/07	ED
IBA 07-8	Subordinated Water Revenue Notes, Series 2007A	1/12/07	ED
IBA 07-9	Housing Commission Defined Contribution Pension Plan Document Revisions	1/12/07	LC
IBA 07-10	Environmental Services BPR	1/19/07	TH
IBA 07-11	Reservoir Recreation Program	1/19/07	ED
IBA 07-12	Review of Mayor's 5-Yr Financial Outlook Fiscal Year 2008-2012, Part II. Mayor's Eight Significant Areas	1/22/07	ALL
IBA 07-13	Budget Authority	1/22/07	AT
IBA 07-14	City Council Budget Priorities for Fiscal Year 2008	1/25/07	ED
IBA 07-15	Discussion & consideration of the proposed amendments to the Permanent Rules of Council to establish an Audit Committee	1/23/07	PT
IBA 07-16	Best Practices: Audit Committee Roles and Relationships	1/25/07	AT
IBA 07-17	Amendments to Regulations Related to Affordable Housing Density Bonus	1/25/07	LC
IBA 07-18	Second Annual Report on Internal Controls	1/25/07	JK

REPORT NO.	SUBJECT	DATE	INITIALS
IBA 07-19	Mayor's 1/24/07 Email to Unclassified Employees Re: Business Process Reengineering	1/30/07	AT
IBA 07-20	2007 Legislative Program	2/01/07	PT
IBA 07-21	IBA Report on Mayor's Corrective Actions	2/01/07	ALL
IBA 07-22	Additional Information for "Budget Authority" Discussion	2/02/07	AT
IBA 07-23	Enterprise Resource Planning Core System Project	2/02/07	ED
IBA 07-24	Discussion and proposed adoption of: 1) the Permanent Rules of Council to Establish an Audit Committee, 2) an Audit Committee Charter and 3) a Statement of Operating Principles	2/22/07	JK
IBA 07-25	Elected Official Guides for City Councilmembers	2/27/07	JK
IBA 07-26	Amendments to the San Diego Municipal Code Eliminating the "Waterfall"	3/01/07	PT
IBA 07-27	Remediation Status Report Number 4 and Related Action (Kroll)	3/01/07	PT
IBA 07-28	Financial Disclosure Training for the City Council	3/01/07	JK
IBA 07-29	Police Sworn Officer Attrition	03/12/07	AT
IBA 07-30	Budget Authority alternate	3/14/07	PT
IBA 07-31	Statewide Community Infrastructure Program (SCIP)	3/16/07	JK
IBA 07-32	Phase I Reformat of Planned District Ordinances	3/14/07	AM
IBA 07-33	Independent Rate Oversight Committee	3/15/07	TH
IBA 07-34	Review of Fiscal Year 2007 Mid-Year Budget Adjustments	03/14/07	ALL
IBA 07-35	Internal Audit Division	03/14/07	LB
IBA 07-36	Review of Mayor's 5-Yr Financial Outlook Fiscal Year 2008-2012, Part IV. Potential New or Increased Fees	3/22/07	ALL
IBA 07-37	Internal Auditor Recruitment	3/22/07	JK

REPORT NO.	SUBJECT	DATE	INITIALS
IBA 07-38	Progress Report on the IBA's 2007 Policy Matrix and City Council Position Adds to the Fiscal Year 2007 Budget	3/22/07	ED/ALL
IBA 07-39	City Council Mid-Year Request for Independent Legislative Audit Analyst and Audit Committee Consultant	3/22/07	AT
IBA 07-40	Discussion and Proposed Adoption of: 1) the Permanent Rules of Council to Establish an Audit Committee, 2) an Audit Committee Charter, and 3) a Statement of Operating Principles with the Mayor	4/5/07	AT
IBA 07-41	Wastewater System Financing	4/5/07	JK
IBA 07-42	Lease-Purchase Agreement with IBM to Finance the Enterprise Resource Planning System Core Project (ERP)	4/12/07	JK/ED
IBA 07-43	Request for Outside Legal Counsel to Resolve "Waterfall" Ordinance Issues	4/13/07	AT
IBA 07-44	City Council Participation in Intergovernmental Relations	4/18/07	LB
IBA 07-45	FY 2008 Community Development Block Grant (CDBG) and Social Services Programs	4/19/07	AM
IBA 07-46	Preliminary Budget Report	4/27/07	ALL
IBA 07-47	Tourism Marketing District Procedural Ordinance	4/30/07	PT
IBA 07-48	Second Amendment to Agreement with Weston Solutions for As-Needed Professional Services for Water Quality Monitoring and Stormwater Management in an Amount Not To Exceed \$8,205,000 Over Three Years	5/04/07	ED
IBA 07-49	Professional Auditing Consultant for the Audit Committee	5/10/07	JK
IBA 07-50	Fiscal Year 2008 Redevelopment Agency Budgets	5/10/07	LC

REPORT NO.	SUBJECT	DATE	INITIALS
IBA 07-51	Redevelopment Agency Issuance of 2007 Tax Allocation Bonds	5/11/07	JK
IBA 07-52	Business Process Reengineering Items	5/16/07	AT
IBA 07-53	IBA Review of Metropolitan Wastewater Department BPR	5/18/07	TH
IBA 07-54	Appropriation Ordinance and Recent Efforts to Address the Issue of Mid-Year Budget Authority	5/17/07	AT
IBA 07-55	CRC - Auditor Independence and Audit Committee Issues	5/17/07	JK
IBA 07-56	Hiring an Auditing Professional to Assist the Audit Committee	5/17/07	JK
IBA 07-57	City Council FY 2008 Budget Deliberations	5/17/07	AT
IBA 07-58	City Council FY 2008 Budget Deliberations – Part II w/chart	5/18/07	AT
IBA 07-59	Waterfall	5/31/07	PT
IBA 07-60	Final Budget Modifications	6/1/07	ALL
IBA 07-61	Housing Commission FY08 Budget	6/1/07	LC
IBA 07-62	Selection of Enterprise Resource Planning(ERP) System Software and Establishment of CIP	6/8/07	ED
IBA 07-63	Fiscal Year 2007 Year-End Budget Adjustments	6/13/07	ED
IBA 07-64	Statement of Fiscal Year 2008 Budgetary Principles and Budget Authority/Service Level Proposal	6/15/07	AT
IBA 07-65	MWWD Bid to Goal	6/21/07	TH
IBA 07-66	Redevelopment LoC - SDNB	6/22/07	JK
IBA 07-67	Revisions to Council Policy 700-10, Disposition of City-Owned Property	7/6/07	LC
IBA 07-68	Villa Nueva Apartments	7/2/07	LC
IBA 07-69	Amendments to Address “Mini Dorms” and Rooming House Ordinance	7/5/07	ED
IBA 07-70	Debt Policy	7/5/07	JK

REPORT NO.	SUBJECT	DATE	INITIALS
IBA 07-71	Grand Jury READ	7/9/07	PT
IBA 07-72	Response to the 2006-2007 Grand Jury Report entitled "Water for the City of San Diego Revisited"	7/12/07	JS
IBA 07-73	Statement of Fiscal Year 2008 Budgetary Principles	7/18/07	ED
IBA 07-74	Grand Jury Qualcomm	7/20/07	TH
IBA 07-75	Proposed Reserve Policy	7/20/07	ED
IBA 07-76	Engineering & Capital Projects Business Process Re-engineering (BPR)	7/25/07	JS
IBA 07-77	Cost Recovery for Air Medical Transportation (Fire-Rescue)	7/26/07	LC
IBA 07-78	Lifeguard Business Process Reengineering (BPR)	7/26/07	LC
IBA 07-79	Equal Opportunity Contracting Program	7/30/07	LB
IBA 07-80			
IBA 07-81			
IBA 07-82			
IBA 07-83			
IBA 07-84			
IBA 07-85			
IBA 07-86			
IBA 07-87			
IBA 07-88			
IBA 07-89			
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IBA 07-91			